

REMARKS

In response to the Restriction Requirement required by the Examiner, requiring election between:

I: Claims 1-20 drawn to a magnetic detecting element; and

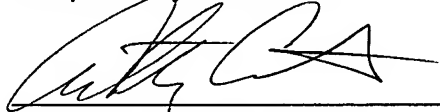
II: Claims 21-39 drawn to a method of making a magnetic detecting element comprising removing both sides of the laminate

Applicants elect, with traverse, I: Claims 1-20 drawn to a magnetic detecting element.

Conclusion

Applicants respectfully submit that all of the pending claims are in condition for allowance and seek an early allowance thereof. If for any reason the Examiner is unable to allow the application in the next Office Action and believes that a telephone interview would be helpful to resolve any remaining issues, she is respectfully requested to contact the undersigned.

Respectfully submitted,



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